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7. Insurance on garage equipment and transportation equipment, including public liability and property damage.

8. Maintenance of transportation and garage equipment.

9. Compensation of drivers, mechanics, clerks, and other garage employees.

10. Rent of garage buildings and grounds, vehicles or equipment.

11. Replacement of tires, tubes, batteries, etc.

12. Direct taxes, licenses, and permits.

13. Miscellaneous garage supplies, tools, and equipment.

14. Miscellaneous office supplies and expenses, printing, and stationery.

15. Transportation, meals, and incidental expenses.

NOTE A: The pay of employees driving trucks or other transportation equipment incidental to their regular occupation, shall not be included herein but charged directly to the appropriate expense or other account.

NOTE B: Transportation expenses applicable to construction shall not be included in operating expenses.

**935 Maintenance of general plant.**

A. This account shall include the cost assignable to customer accounts, sales and administrative and general functions of labor, materials used and expenses incurred in the maintenance of property, the book cost of which is includible in account 390, Structures and Improvements, account 391, Office Furniture and Equipment, account 397, Communication Equipment, and account 398 Miscellaneous Equipment. For Nonmajor utilities, include also other general equipment accounts (not including transportation equipment). (See operating expense instruction 2.)

B. Maintenance expenses on office furniture and equipment used elsewhere than in general, commercial and sales offices shall be charged to the following accounts:

Steam Power Generation, Account 514.

Nuclear Power Generation, Account 532 (Major only).

Hydraulic Power Generation, Account 545.

Other Power Generation, Account 554.

Transmission, Account 573.

Distribution, Account 598.

Merchandise and Jobbing, Account 416.

Garages, Shops, etc., Appropriate clearing account, if used.

NOTE: Maintenance of plant included in other general equipment accounts shall be included herein unless charged to clearing accounts or to the particular functional

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maintenance expense account indicated by the use of the equipment.

**PART 104—[RESERVED]**

NOTE: For the Uniform System of Accounts for all Public Utilities, see part 101 of this subchapter.

**PART 125—PRESERVATION OF RECORDS OF PUBLIC UTILITIES AND LICENSEES**

Sec.

125.1 Promulgation.

125.2 General instructions.

125.3 Schedule of records and periods of retention.

AUTHORITY: Secs. 301, 304, 309; 49 Stat. 854, 855, 856, 858, 859; 16 U.S.C. 825, 825c, 825h; Pub. L. 96-511, 94 Stat. 2812 (44 U.S.C. 3501 *et seq.*), unless otherwise noted.

**§125.1 Promulgation.**

(a) This part is prescribed and promulgated as the regulations governing the preservation of records by public utilities subject to the jurisdiction of the Commission and by licensees holding licenses issued by the Commission, to the extent and in the manner set forth therein;

(b) This part shall, as to all public utilities now subject to the jurisdiction of the Commission and as to all present licensees, become effective as herein revised on January 1, 1972. As to any public utility or licensee which may hereafter become subject to the jurisdiction of the Commission, this part shall become effective as of the date when such public utility becomes subject to the jurisdiction of the Commission or on the effective date of the license of such licensee.

[Order 450, 37 FR 6293, Mar. 28, 1972]

**§125.2 General instructions.**

(a) *Scope of this part.* (1) The regulations in this part apply to all books of account and other records prepared by or on behalf of the public utility or licensee. See subsection 64 of the schedule for those records which come into possession of the public utility or licensee in connection with the acquisition of property, such as purchase, consolidation, merger, etc.